IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 160 of 1986

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE Sd/-
and
Hon'ble MR.JUSTICE D.A.MEHTA Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

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MURUBHAI RAMJIBHAI & ORS

Versus

COMMISSIONER OF INCOME TAX

Appearance:

NOTICE SERVED for Applicant.

MR BB NAYAK FOR MR MANISH R BHATT for Respondent

CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 10/07/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

1 At the instance of the applicant assessee the question has been referred to this Court under the provisions of Section 256(1) of the Income-tax Act,1961 (hereinafter referred to as 'the Act').

2 It is pertinent to note that though there were 14 different assessees the Tribunal has forwarded one common statement of the case. In our opinion, separate statement of each case ought to have been referred to this Court by the Tribunal for the reason that very often the facts of every case differ. We are sure that the Tribunal will take care in future so as to see that the separate statements of each case are forwarded when the assessees are different.

3 No body has appeared for the applicant. In the circumstances, we decline to answer the question referred to this Court. In the circumstances the Reference is returned unanswered with no order as to costs.

Sd/- Sd/-
(A.R.Dave, J.) (D.A.Mehta, J.)

m.m.bhatt